



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.953

AMARAVATI, THURSDAY, NOVEMBER 7, 2024

G.619

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT & RULES, 2017 -
AMENDMENTS TO G.O.Ms.No.259, REVENUE (COMMERCIAL TAXES-II)
DEPARTMENT, DATED 29.06.2017.

[G.O.Ms.No.264, Revenue (Commercial Taxes), 7th November, 2024.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.259, Revenue (Commercial Taxes-II) Department, dated.29.06.2017, namely:-

AMENDMENT

1. In the said notification, in the Table, against serial number 8,
 - i. After item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely:-

(3)	(4)	(5)
" (ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation]."

- ii. In column (3), in item (vii), after the brackets and figures "(iv a)," , the brackets and figures"(iv b), "shall be inserted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

PEEYUSH KUMAR,

Principal Secretary to Government (CT) Finance.

Note:-The principal notification issued in G.O.Ms.No.259, Revenue (Commercial Taxes - II) Department, dated the 29th June, 2017 was published in the Extra- ordinary issue of Andhra Pradesh Gazette No.265, Part.I, dated the 30th June, 2017, and last amended vide notification issued in G.O.Ms.No.521, Revenue (Commercial Taxes) Department, dated the 7th November, 2023, published in the Extra-ordinary issue of Andhra Pradesh Gazette No.1135, Part.I, dated the 8th November, 2023.

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